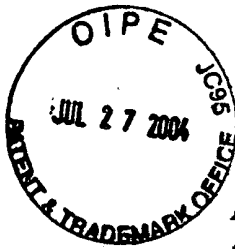


EXPRESS MAIL NO. EV447225767US



DECLARATION AND POWER OF ATTORNEY  
USING AN APPLICATION DATA SHEET (37 CFR 1.76)

As the below-named inventors, we declare that:

Our citizenships are as stated below under our names.

We believe we are the original, first, and joint inventors of the invention entitled "DEVICE AND PROCESS FOR USE IN ENCODING AUDIO DATA," which is described and claimed in the specification and claims of Patent Application No. 10/795,962, which we filed in the United States Patent and Trademark Office on March 8, 2004 and for which a patent is sought.

We have reviewed and understand the contents of the foregoing specification, including the claims, as amended by any amendment specifically referred to herein (if any).

We acknowledge our duty to disclose information of which we are aware which is material to the patentability and examination of this application in accordance with 37 C.F.R. § 1.56.

**Power of Attorney:**

We hereby appoint the Practitioners at Seed IP Law Group PLLC as our attorney to prosecute this application and to transact all business in the U.S. Patent and Trademark Office in connection therewith.

**Customer Number:**

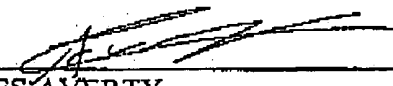
38106

We further declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

BEST AVAILABLE COPY

Declaration/POA USAN: 10/795,962

US Filing Date: March 8, 2004

  
\_\_\_\_\_  
CHARLES AVERTY

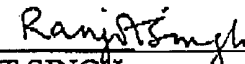
Date 1 July 2004

Citizenship : France

  
\_\_\_\_\_  
XUE YAO

Date 1 July 2004

Citizenship : Singapore

  
\_\_\_\_\_  
RANJOT SINGH

Date 1<sup>st</sup> July 2004

Citizenship : India

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